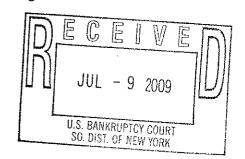
Judge Robert D. Drain United States Bankruptcy Court One Bowling Green New York, NY 10004-1408 Courtroom: 610

Reference case # 05-44481



Dear Judge Drain:

As a retired Delphi Salary Employee with 27 years of service under General Motors, I strongly object to the recently filed Delphi Modified Plan of Reorganization.

This plan is structured to only benefit a few Delphi Senior Executives, General Motors, the UAW and Platinum Equity. It is totally at the expense of Delphi creditors, "Non-UAW" hourly workers, the retired salary employees and the American taxpayer.

GM is <u>receiving back</u> in their posession viable, ongoing revenue producing plants at no cost other than accepting the UAW pension plans. They fail to accept responsibility for long term "Non-UAW" and retired salaried employees whose work effort on their behalf extended for over quarter of a century. As in my case, I began working for General Motors in January of 1972 upon return from military service in Vietnam and continued such until their decision to form Delphi in 1999.

Delphi Senior Executives will retain their positions and potentially receive either a generous retention or severance bonus from the new owners. The UAW will continue under the GM umbrella for pensions and benefits, which are being financed by the US Government. Platinum Equity will now own a company with revenue producing operations that have excellent profit potential and they will pay literally nothing for this. They are paying more for the Alcoa AFL unit which is much smaller and has far fewer assets.

I firmly believe that this is truly a <u>liquidation</u> of Delphi thinly disguised as an "emergence." Worst of all, the valuable assets of this company are being given away and the only money left for retirees and creditors will be in the disposition of already closed, nonrevenue producing plants.

Perhaps even more disturbing, is the settlement Delphi is requesting of the PBGC. They have requested that the PBGC drop its right to secured claims and become an unsecured claimant. This is not equitable nor fair. These claims should be maintained and provide funds to decrease the underfunded position of Delphi's Salaried Retirement Plan. The court will have to address this issue because it is very likely that the PBGC will negotiate away its rights because of its unique position in relationship to the US Treasury Department which is brokering the whole GM/ Delphi Process. A more equitable solution would be to roll the Delphi salaried and non-UAW pension plans into the GM plans. This would require a further modification to the Delphi reorganization plan.

I ask the court to please <u>not accept the current modified plan</u>, but to send Delphi and its partners- GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to all parties including the "Non-UAW" retirees, salaried retirees, and creditors. I believe that is a moral and legal responsibility of the court.

Yours truly.

Andrew J. Kopac

59 Taurus Drive Unit 4B

Hillsborough, N.J. 08844